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14
15 **UNITED STATES DISTRICT COURT**
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17 **DISTRICT OF NEVADA**

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SECURITIES AND EXCHANGE
COMMISSION,
Plaintiff,
vs.
MATTHEW WADE BEASLEY, *et al.*,
Defendants,
THE JUDD IRREVOCABLE TRUST, *et al.*,
Relief Defendants.

Case No. 2:22-cv-00612-CDS-EJY
Judge Hon. Cristina D. Silva
**TENTH QUARTERLY APPLICATION FOR
PAYMENT OF FEES AND
REIMBURSEMENT OF EXPENSES OF
RECEIVER'S COUNSEL: (1) ALLEN
MATKINS LECK GAMBLE MALLORY &
NATSIS, LLP; AND (2) SEMENZA
KIRCHER RICKARD**

[Declaration of Joshua A. del Castillo; and
Declaration of Jarrod L. Rickard submitted
concurrently herewith]

1 **TO THIS HONORABLE COURT AND ALL INTERESTED PARTIES:**

2 **PLEASE TAKE NOTICE THAT** Allen Matkins Leck Gamble Mallory & Natsis LLP
 3 ("Allen Matkins"), general receivership counsel for Geoff Winkler (the "Receiver"), the Court-
 4 appointed receiver in the above-entitled action, and Semenza Kircher Rickard ("SKR"), the
 5 Receiver's local counsel, hereby submit this Tenth Quarterly Application for Payment of Fees and
 6 Reimbursement of Expenses (this "Application").

7 **PLEASE FURTHER TAKE NOTICE** that, in accordance with their customary practice
 8 and this Court's orders, Allen Matkins and SKR submitted their invoices for the period in issue
 9 here to the plaintiff Securities and Exchange Commission (the "SEC") prior to the filing of this
 10 Application. SEC staff has reviewed the invoices and provided comments to Allen Matkins and
 11 SKR as appropriate, and has further expressed that the SEC does not oppose the interim approval
 12 and payment of fees as requested herein.

13 **I. INTRODUCTION.**

14 Allen Matkins and SKR serve as Court-approved counsel to the Receiver, who was
 15 appointed pursuant to this Court's June 5, 2022 *Order Appointing Receiver* (the "Appointment
 16 Order") [ECF No. 88], and whose appointment was reaffirmed via the Court's July 28, 2022 *Order*
 17 *Amending Receivership Order* (Dkt. No. 88) (the "Amended Appointment Order") [ECF No. 207].
 18 Pursuant to the terms of the Appointment Order and Amended Appointment Order, the Receiver is
 19 vested with authority and control over J&J Consulting Services, Inc., an Alaska corporation; J&J
 20 Consulting Services, Inc., a Nevada corporation; J and J Purchasing LLC; The Judd Irrevocable
 21 Trust; and BJ Holdings LLC, and over the Wells Fargo Interest on Lawyers' Trust Account ending
 22 in 5598 and held in the name of Beasley Law Group PC, along with the personal assets of certain
 23 individual defendants in the above-entitled action (all, collectively, the "Receivership
 24 Defendants") and authorized, subject to the approval of this Court, to "engage and employ persons
 25 in his discretion ... to assist him in carrying out his duties and responsibilities [as Receiver],
 26 including, but not limited to ... attorneys" and other professionals. (See Appointment Order
 27 at ¶ 7(F).)

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1 This Application represents the tenth quarterly application for payment of fees and
 2 reimbursement of expenses submitted by Allen Matkins and SKR in accordance with
 3 Paragraph 62 of the Appointment Order, and covers the fees and expenses incurred by each of
 4 them between July 1, 2024 and September 30, 2024 (the "Application Period").

5 By way of this Application, Allen Matkins and SKR request the Court's approval of 100%
 6 of their fees and expenses incurred during the Application Period, and further request the interim
 7 payment of 80% of such fees and 100% of such expenses, to be paid from the funds of the
 8 receivership estate established in the above-entitled action (the "Receivership Estate" or "Estate").
 9 Specifically, the amounts of the Applicants' fees and expenses sought to be approved and paid
 10 under this Fee Application are as follows:

<u>Applicant</u>	<u>Total Fees</u>	<u>Interim Payment Requested (Fees)</u>	<u>Expenses</u>	<u>Interim Payment Requested (Expenses)</u>
Allen Matkins	\$51,951.23	\$41,560.98	\$3,705.20	\$3,705.20
SKR	\$1,496.00	\$1,196.80	\$0.00	\$0.00
<u>TOTAL:</u>	<u>\$53,447.23</u>	<u>\$42,757.78</u>	<u>\$3,705.20</u>	<u>\$3,705.20</u>

16 In accordance with the commitment made to the Receiver by Allen Matkins and SKR in
 17 connection with their engagement in this matter, the fees identified above were billed at rates
 18 significantly discounted from Allen Matkins' and SKR's standard hourly rates, reflecting discounts
 19 in excess of 40% for certain timekeepers or submatters. Consistent with the SEC's billing
 20 guidelines, and Allen Matkins' and SKR's commitment in this federal receivership, Allen Matkins
 21 and SKR hereby request interim payment of only 80% of their respective fees, as noted above; the
 22 remaining, unpaid 20% "holdback" of Allen Matkins' and SKR's approved fees will be subject to
 23 final approval and payment at the conclusion of the instant receivership. **In addition, as an**
 24 **accommodation to the Receivership Estate and in order to maintain a blended billing rate**
 25 **consistent with the goals of the present receivership, Allen Matkins has applied an across-**

1 **the-board discount of an additional 5% to all attorneys' fees incurred during the Application
2 Period.¹**

3 **II. GENERAL SUMMARY.**

4 During the Application Period, and with assistance from Allen Matkins and SKR, the
5 Receiver made substantial progress on critical elements of Estate administration, critically
6 including document recovery, review, and analysis, significant asset recovery and monetization,
7 and case administration – including in connection with a pending Ninth Circuit appellate matter
8 implicating the interests of the Receiver and the Estate – to say nothing of satisfying the Receiver's
9 ongoing filing obligations arising in connection with pending litigation, and regularly reporting on
10 his progress to this Court.

11 As reflected in prior applications for payment of fees and reimbursement of expenses in
12 this matter, the Receiver and his professionals have expended significant time and effort to
13 preserve the *status quo*, pursue the recovery of receivership assets, and undertake efforts to obtain
14 financial documents and other information critical to the Receiver's administration of the Estate
15 and forensic accounting, his evaluation of prospective creditor claims, and any clawback or
16 disgorgement litigation that the Receiver ultimately determines, in his reasonable business
17 judgment, is required to recover assets for the benefit of the Estate and its creditors. While a full
18 accounting of the Receiver's efforts and success is impracticable here, as reflected in the
19 Receiver's interim reporting, his asset recovery efforts have been remarkably successful. Indeed,
20 as of the date of this Application, the Receiver's efforts have resulted in the recovery of tens of
21 millions of dollars in assets – including, but not limited to, cash, financial instruments, vehicles, a
22 private aircraft, cryptocurrency, and real property.

23 As detailed further below, in coordination with Allen Matkins and SKR, the Receiver has
24 continued to attend to critical case administration deadlines and other matters of importance to the
25 receivership, as well as his ongoing efforts to obtain and review essential documents relating to
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28 ¹ Allen Matkins' aggregate fees without the application of the 5% discount totaled \$54,685.50,
during the Application Period.

1 the business and financial activities of the Receivership Defendants, and to recover assets subject
 2 to turnover for the benefit of the Estate and its creditors.

3 Given the amount and significance of the work completed by Allen Matkins and SKR, and
 4 the significant benefit of their efforts to the Estate, Allen Matkins and SKR respectfully submit –
 5 as further detailed in the accompanying motion to approve the Application (filed under separate
 6 cover in omnibus form) that the fees and expenses incurred during the Application Period are
 7 reasonable and appropriate, and should be approved and paid, on an interim basis, in the amounts
 8 indicated above. As an accommodation to the Estate, and consistent with the SEC's billing
 9 guidelines and the ordinary practice in federal receiverships, Allen Matkins and SKR request that
 10 the Court approve 100% of the fees and expenses incurred during the Application Period but
 11 authorize payment, on an interim basis, of only 80% of such fees and 100% of such expenses, at
 12 this time.

13 **III. ALLEN MATKINS' FEES AND EXPENSES.**

14 **A. The Receiver's Retention Of Allen Matkins.**

15 Allen Matkins was retained by the Receiver in June 2022. The Receiver selected Allen
 16 Matkins as one of two firms serving as general receivership counsel due to the firm's decades of
 17 experience and expertise in federal equity receivership matters, as well as in creditors' rights,
 18 litigation, and personal and real property disposition matters. Allen Matkins has served as counsel
 19 to federal equity receivers in dozens of cases, has represented a variety of constituents in hundreds
 20 of bankruptcy matters, and has significant substantive experience in related areas, such as
 21 securities, corporate, and real estate.

22 **B. The Receiver's Retention Of SKR.**

23 SKR was initially retained by the Receiver in June 2022. The Receiver selected SKR as
 24 his local Nevada counsel due to SKR's extraordinary reputation in the Las Vegas legal community,
 25 its prior working relationship with the Receiver's other general receivership counsel, Greenberg
 26 Traurig, LLP, and its familiarity with local policies and procedures applicable to the
 27 administration of the Estate.

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1 **C. Services Rendered By Allen Matkins During The Application Period.**

2 During the Application Period, Allen Matkins extensively assisted the Receiver in the
 3 performance of his duties under the Appointment Order, primarily by attending to matters critical
 4 to Receivership Estate administration, asset recovery and disposition, and investigation and
 5 reporting.

6 In all, on account of its services rendered to the Receiver during the Application Period,
 7 Allen Matkins billed 105.9 hours and \$51,951.23 in fees, and incurred \$3,705.20 in expenses,
 8 across the following categories²:

<u>Category</u>	<u>Hours</u>	<u>Fees</u>	<u>Expenses</u>
General Receivership	16.1	\$8,744.50	\$3,705.20
Asset Recovery & Management	36.8	\$20,056.00	\$0.00
Investigation & Reporting	52.2	\$25,459.00	\$0.00
Sale, Disposition & Transfer of Assets	0.7	\$381.50	\$0.00
Claims & Distribution	0.1	\$44.50	\$0.00
<u>TOTAL:</u>	<u>105.9</u>	<u>\$54,685.50</u>	<u>\$3,705.20</u>
<u>FEE DISCOUNT APPLIED:</u>		<u>(\$2,734.27)</u>	
<u>TOTAL AFTER DISCOUNT</u>		<u>\$51,951.23</u>	

19 Provided below are narrative summaries of the work performed under each of the
 20 categories, and attached hereto as **Exhibit A** are Allen Matkins' *pro forma* billing statements,
 21 which contain billing entries detailing the tasks performed by the firm's attorneys and paralegals
 22 during the Application Period.

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 25 ² As in prior applications, a limited number of Allen Matkins' entries reflect discussions
 26 between counsel. These entries include language referencing "advice to counsel", "confer with
 27 counsel", or similar discussions in connection with a particular issue. In accordance with
 28 applicable billing guidelines, such discussions have been kept to a minimum. Where they
 occur, Allen Matkins respectfully submits they are necessary and appropriate; on occasion,
 Allen Matkins attorneys will seek out the expertise of other personnel in the firm to avoid
 costly research or otherwise to expedite required work, in order to minimize the expense to the
 receivership.

1 As it has since the inception of this matter, Allen Matkins endeavored to staff each task
 2 efficiently, using a core team of attorneys, with specialized assistance as necessary. As noted
 3 above, Allen Matkins agreed to a significant discount from its ordinary billing rates for this matter,
 4 as well as not to charge the Estate for any travel time associated with services provided to the
 5 Receiver. The fees identified below were billed at rates reflecting discounts of as much as 40%,
 6 resulting in substantial savings for the Estate.³ In addition, and as noted above and further detailed
 7 in the Declarations submitted in support of this Application, Allen Matkins' fee and expense
 8 records were transmitted to the SEC for review on a monthly basis, and have drawn no objection.

9 As the Court may recall, and as noted above, Allen Matkins has agreed to apply a line-item
 10 discount of 5% for the fees incurred during the Application Period, as an accommodation to the
 11 Receivership Estate.

12 **1. General Receivership.**

13 During the Application Period, Allen Matkins attorneys billed 16.1 hours to the "General
 14 Receivership" work category, largely in connection with matters relating to the Receiver's
 15 administration of the Estate or attending to administrative matters arising from the Receiver's
 16 obligations under the Appointment Order. Allen Matkins incurred \$3,705.20 in general expenses,
 17 consisting almost entirely of: (1) monthly fees for electronic document hosting and management
 18 services; and (2) costs associated with the service of subpoenas upon financial institutions and
 19 other parties in connection with the Receiver's ongoing investigation and forensic accounting.
 20 Allen Matkins personnel billed the following time and fees during the Application Period:

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
David Zaro	Partner	\$545	1.3	\$708.50
Joshua del Castillo	Partner	\$545	14.5	\$7,902.50
Matthew Pham	Associate	\$445	0.3	\$133.50
<u>TOTAL:</u>			16.1	\$8,744.50

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 28 ³ Indeed, had Allen Matkins billed at its standard rates, its fees for the Application Period would
 be tens of thousands of dollars more than the amount requested in the Application.

1 Work performed in this category generally related to critical case and Estate administration
 2 matters. During the Application Period, Allen Matkins personnel: (1) attended to outstanding
 3 case administration tasks; (2) with the Receiver and co-counsel, continued the development of the
 4 Receiver's plans for the administration of the Estate and its assets; (3) revised briefing in response
 5 to pleadings relating to a pending Ninth Circuit appellate matter; and (4) prepared for and attended
 6 meetings of counsel and a status conference set by the Court. These efforts have contributed to a
 7 streamlined case and Estate administration strategy, assisted the Receiver in pursuing a resolution
 8 of a related Ninth Circuit appellate matter, and facilitated the Receiver's pursuit of his obligations
 9 to the Court and interested parties.

10 **2. Asset Recovery & Management.**

11 During the Application period, Allen Matkins attorneys billed 36.8 hours to the "Asset
 12 Recovery & Management" work category. Allen Matkins personnel billed the following time and
 13 fees during the Application Period:

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
David Zaro	Partner	\$545	1.7	\$926.50
Joshua del Castillo	Partner	\$545	35.1	\$19,129.50
<u>TOTAL:</u>			<u>36.8</u>	<u>\$20,056.00</u>

18 The time expended in this category related to the Receiver's continued efforts to recover
 19 from third parties assets subject to the turnover provisions of the Appointment Order and
 20 Amended Appointment Order, which require all third parties in possession of assets of the
 21 Receivership Defendants to turn such assets over to the Receiver. During the Application Period,
 22 Allen Matkins attorneys: (1) conferred with the Receiver's office regarding the status of a variety
 23 of turnover-related matters; (2) reviewed materials relating to pending turnover and asset-related
 24 demands, (3) conducted additional legal analysis on issues related to the turnover of assets,
 25 specifically including in connection with the turnover of the surrender value of insurance policy
 26 proceeds, and (4) conferred with counsel to analyze various tax issues relating to the turnover of
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1 such insurance proceeds. As a result of these efforts, the Receiver ultimately recovered more than
 2 \$5.5 million in additional funds.

3 As noted above, these efforts have contributed to the Receiver's recovery of tens of
 4 millions of dollars in the form of cash, vehicles, a private aircraft, cryptocurrency, real property,
 5 and other assets for the benefit of the Estate and its creditors.

6 **3. Investigation and Reporting.**

7 During the Application Period, Allen Matkins attorneys billed 52.2 hours to the
 8 "Investigation & Reporting" work category.

9 Allen Matkins personnel billed the following time and fees during the Application Period:

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
David Zaro	Partner	\$545	1.4	\$763.00
Joshua del Castillo	Partner	\$545	20.9	\$11,390.50
Matthew Pham	Associate	\$445	29.9	\$13,305.50
<u>TOTAL:</u>			52.2	\$25,459.00

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 11 During the Application Period, the Receiver, with assistance from Allen Matkins, devoted
 12 significant attention to ongoing document recovery and review efforts in connection with his
 13 forensic accounting and litigation goals.

14 At the Receiver's request, Allen Matkins engaged in extensive and ongoing efforts to
 15 recover documents critical to the Receiver's accounting and litigation efforts. This included
 16 preparing follow-up requests for additional document production from various third parties,
 17 including multiple financial institutions, as the Receiver's accounting team identified deficiencies
 18 in existing document productions. Addressing these deficiencies required the Receiver's counsel
 19 to conduct thorough legal analysis and consult with counsel for subpoenaed entities to resolve
 20 related issues.

21 During the Application Period, Allen Matkins attorneys, among other things: (1) prepared
 22 the Receiver's interim report and conducted a detailed review of the status of ongoing discovery
 23 efforts in connection therewith; (2) obtained and reviewed substantial document productions from

1 multiple financial institutions; (3) corresponded extensively with counsel for Wells Fargo
 2 regarding a discovery dispute and conferred with counsel to establish a resolution to such dispute;
 3 (4) addressed document production issues with other subpoenaed financial institutions, including
 4 analysis of produced documents and follow-up for outstanding items; (5) prepared additional
 5 subpoenas in connection with the Receiver's ongoing investigation, including to additional
 6 financial institutions; (6) corresponded with counsel regarding subpoenas issued by the SEC; and
 7 (7) performed document analysis and prepared materials in support of the Receiver's ongoing
 8 reporting obligations to the Court.

9 **4. Sale, Disposition & Transfer of Assets.**

10 During the Application Period, Allen Matkins attorneys billed 0.7 hours to the "Sale,
 11 Disposition & Transfer of Assets" work category.

12 Allen Matkins personnel billed the following time and fees during the Application Period:

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
Joshua del Castillo	Partner	\$545	0.7	\$381.50
<u>TOTAL:</u>			0.7	\$381.50

13 During the Application Period, Allen Matkins attorneys reviewed materials and analyzed
 14 issues regarding liens relating to Estate assets.

15 **5. Claims & Distribution.**

16 During the Application Period, Allen Matkins attorneys billed 0.1 hour to the "Claims &
 17 Distribution" work category.

18 Allen Matkins personnel billed the following time and fees during the Application Period:

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
Matthew Pham	Associate	\$445	0.1	\$44.50
<u>TOTAL:</u>			0.1	\$44.50

19 Work performed in this category related to communications with counsel for a petitioning
 20 creditor regarding the receivership claims process.

1 **IV. SERVICES RENDERED BY SKR DURING THE APPLICATION PERIOD.**

2 During the Application Period, SKR provided critical local counsel support to the
 3 Receiver, largely in connection with outstanding case administration deadlines, filings, and court
 4 proceedings. Among other things, SKR ensured outstanding filing deadlines were satisfied,
 5 provided logistical support on matters arising in connection with the above-entitled matter and
 6 other related matters, and reviewed and assisted with the submission of the Receiver's filings in
 7 this matter.

8 A complete description of the services rendered by SKR can be found in the invoices
 9 collectively appended hereto as **Exhibit B.**

10 By way of summary, SKR attorneys and staff billed the following amounts each month
 11 during the Application Period:

<u>Month</u>	<u>Total Fees Billed</u>
July 2024	\$704.00
August 2024	\$661.50
September 2024	\$145.00
<u>TOTAL:</u>	<u>\$1,496.00</u>

12 **V. THE FEES AND EXPENSES INCURRED ARE REASONABLE AND SHOULD BE**
 13 **ALLOWED.**

14 Allen Matkins and SKR respectfully submit that the fees and expenses incurred during the
 15 Application Period were fair, reasonable, and necessary, and that the associated services provided
 16 were of significant benefit to the Estate. Specifically, and as reflected in **Exhibits A and B,**
 17 Allen Matkins and SKR have endeavored to staff this matter appropriately and have billed their
 18 time at substantially discounted rates. Additionally, Allen Matkins and SKR have steadfastly
 19 attempted to avoid duplication of effort by, among other things, coordinating with the Receiver
 20 and co-counsel to allocate tasks and responsibilities and participating in regular discussions
 21 regarding work in progress to minimize the likelihood of duplication.

1 As reflected in the Receiver's prior submissions to this Court, Allen Matkins and SKR are
 2 providing an extremely high quality of work in a matter involving dozens of relevant parties and
 3 hundreds of millions of dollars in assets. Their efforts are bearing fruit: the Receiver has
 4 recovered tens of millions of dollars in personal and real property assets. He has consistently
 5 succeeded in securing necessary and appropriate relief from the Court, the turnover of cash and
 6 other assets, and the sales of personal and real property. Put simply, in a highly complex
 7 receivership, and while the Receiver continues to develop a comprehensive knowledge and
 8 understanding the underlying facts, critical players, and assets, the Receiver – with the help of
 9 Allen Matkins and SKR – is recovering millions of dollars in cash, obtaining the turnover of
 10 millions of dollars in personal and real property, and has already secured Court approval of and
 11 successfully undertaken procedures aimed at monetizing those assets in a manner intended to
 12 maximize the recovery for the benefit of the Estate and creditors, including investors. The fees
 13 and expenses incurred by Allen Matkins and SKR during the Application Period are minimal
 14 when compared to these results⁴, and Allen Matkins and SKR respectfully request that the Court
 15 approve 100% of their fees and expenses, and also authorize the payment of those fees and
 16 expenses on a percentage, interim basis, as requested herein.

17 Allen Matkins' and SKR's invoices were submitted to the SEC for review prior to the filing
 18 of this Application, and as of the date of the filing of this Application, the SEC has not indicated
 19 that it has substantive questions regarding, or will oppose, the Application.

20 **VI. CONCLUSION.**

21 For the foregoing reasons, Allen Matkins and SKR respectfully requests that the Court
 22 enter an order:

23 1. Granting this Application in its entirety;
 24 2. Approving Allen Matkins' discounted fees and expenses incurred during the
 25 Application Period, in the respective amounts of \$51,951.23 and \$3,705.20;

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 28 ⁴ Indeed, the less than \$55,000.00 requested in this Application reflects a small fraction of the
 approximately \$75-80 million in assets already recovered by the Receiver.

1 3. Authorizing the Receiver to pay Allen Matkins, on an interim basis, 80% of its
2 approved fees incurred during the Application Period, in the amount of \$41,560.98, and 100% of
3 its approved expenses incurred during the Application Period, in the amount of \$3,705.20, from
4 the funds of the Receivership Estate;

5 4. Approving SKR's fees incurred during the Application Period, in the amount of
6 \$1,496.00; and

7 5. Authorizing the Receiver to pay SKR, on an interim basis, 80% of its approved fees
8 incurred during the Application Period, in the amount of \$1,196.80; and

9 6. Providing such other and further relief as the Court deems just and proper.

10 Dated: November 19, 2024

SEMENZA KIRCHER RICKARD

/s/ Jarrod L. Rickard

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21 *Attorneys for Receiver Geoff Winkler*

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CERTIFICATE OF SERVICE

I am employed by the law firm of Semenza Kircher Rickard in Clark County. I am over the age of 18 and not a party to this action. The business address is 10161 Park Run Drive, Suite 150, Las Vegas, Nevada 89145.

On the 19th day of November, 2024, I served the document(s), described as:

**TENTH QUARTERLY APPLICATION FOR PAYMENT OF FEES AND
REIMBURSEMENT OF EXPENSES OF RECEIVER'S COUNSEL: (1) ALLEN
MATKINS LECK GAMBLE MALLORY & NATSIS, LLP; AND (2) SEMENZA
KIRCHER RICKARD**

**[Declaration of Joshua A. del Castillo; and Declaration of Jarrod L. Rickard
submitted concurrently herewith]**

by serving the original a true copy of the above and foregoing via:

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 33 rosehill@gtlaw.com
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 35 Timothy C. Pittsenbarger chase@lkpfirm.com
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 38 rosehill@gtlaw.com
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 7 David O'Toole david@secdefenseattorney.com
 8 David C. Clukey dclukey@jacksonwhitelaw.com
 9 Ori Katz okatz@sheppardmullin.com
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 11 gowens@maynardcooper.com, mdunn@maynardnexsen.com, srobertson@maynardnexsen.com,
 12 ynesbitt@maynardnexsen.com
 13 George W. Cochran, III lawchrist@gmail.com
 14 Sidhardha Kamaraju skamaraju@pryorcashman.com, docketing@pryorcashman.com
 15 Michael E. Welsh welshmi@sec.gov
 16 John Giardino jgiardino@pryorcashman.com
 17 David Baddley baddleyd@sec.gov
 18 Kamille Dean Kamille@kamilledean.com

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 20 b. **BY U.S. MAIL.** I deposited such envelope in the mail at Las Vegas, Nevada. The
 21 envelope(s) were mailed with postage thereon fully prepaid. I am readily familiar with Semenza
 22 Kircher Rickard's practice of collection and processing correspondence for mailing. Under that
 23 practice, documents are deposited with the U.S. Postal Service on the same day, which is stated in
 24 the proof of service, with postage fully prepaid at Las Vegas, Nevada in the ordinary course of
 25 business. I am aware that on motion of party served, service is presumed invalid if the postal
 26 cancellation date or postage meter date is more than one day after the date stated in this proof of
 27 service.

28
 29 c. **BY PERSONAL SERVICE.**
 30 d. **BY DIRECT EMAIL.**

31 ///
 32

1 e. **BY FACSIMILE TRANSMISSION.**

2 I declare under penalty of perjury that the foregoing is true and correct.

3
4 */s/ Olivia A. Kelly*
5 An Employee of Semenza Kircher Rickard

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EXHIBIT A

EXHIBIT A

11/12/24 09:34:44 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Preliminary Billing FormBilling Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00002

Client Name: Winkler, Geoff - Receiver for J&J Consul

Date of Last Billing: 09/20/24

Matter Name: General Receivership

Proforma Number: 1301285

Client/Matter Joint Group # 392775.1

Client Matter Number:

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	WO	HD	Circle	Action	
07/05/24	9684933	Review Ninth Circuit notices (0.1).	Del Castillo, Joshua	0.10	54.50	54.50					
07/11/24	9690927	Confer with AM counsel internally (0.2); prepare for and attend videoconference with Receiver and GT co-counsel (0.3); follow-up correspondence regarding same (0.2).	Del Castillo, Joshua	0.70	381.50	436.00	WO	HD	TR		
07/17/24	9698285	Confer with M. Pham and prepare update to Receiver's office regarding outstanding case administration matters (0.5).	Del Castillo, Joshua	0.50	272.50	708.50	WO	HD	TR		
07/24/24	9706113	Confer with M. Pham and D. Zaro and attention to case administration matters (0.6).	Del Castillo, Joshua	0.60	327.00	1,035.50	WO	HD	TR		
07/25/24	9707314	Confer with M. Pham regarding case administration matters (0.4).	Del Castillo, Joshua	0.40	218.00	1,253.50	WO	HD	TR		
07/25/24	9711283	Virtually meet with client, his team, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	0.30	133.50	1,387.00	WO	HD	TR		

11/12/24 09:34:44 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	WO	Circle	Action
							HD	TR	
07/31/24	9714507	Review notes and prepare update to Receiver regarding case administration matters (0.2).	Del Castillo, Joshua	0.20	109.00	1,496.00	WO		
08/05/24	9721602	Confer with D. Zaro and M. Pham regarding case administration matters (0.5).	Del Castillo, Joshua	0.50	272.50	1,768.50	WO	HD	TR
08/08/24	9726244	Review materials and prepare for and attend videoconference with Receiver's office and GT co-counsel (0.4); follow-up with AM counsel regarding outstanding matters (0.5).	Del Castillo, Joshua	0.90	490.50	2,259.00	WO	HD	TR
08/09/24	9726165	Confer with M. Pham regarding case administration matters (0.5); review docket (0.1); follow-up emails to co-counsel (0.3).	Del Castillo, Joshua	0.90	490.50	2,749.50	WO	HD	TR
08/13/24	9730849	Review ECF notices (0.1); emails to AM counsel regarding case administration matters (0.4).	Del Castillo, Joshua	0.50	272.50	3,022.00	WO	HD	TR
08/15/24	9733162	Prepare for and attend videoconference with Receiver and GT co-counsel (0.4).	Del Castillo, Joshua	0.40	218.00	3,240.00	WO	HD	TR
08/19/24	9736907	Review and prepare comments regarding draft Grigsby answering brief (1.5).	Del Castillo, Joshua	1.50	817.50	4,057.50	WO	HD	TR
08/20/24	9738972	Finalize proposed revisions to appellate brief (0.7); emails with AM and GT counsel regarding same (0.5).	Del Castillo, Joshua	1.20	654.00	4,711.50	WO	HD	TR
08/20/24	9741007	Conference with counsel related to the appellate brief and Grigsby (.4). Review/evaluate and propose revisions to the Grigsby brief (.9).	Zaro, David	1.30	708.50	5,420.00	WO	HD	TR

11/12/24 09:34:44 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	WO	Circle	Action
							HD	TR	
08/22/24	9741169	Prepare for and attend videoconference with Receiver's office and GT co-counsel (0.4).	Del Castillo, Joshua	0.40	218.00	5,638.00	WO	HD	TR
08/26/24	9744559	Review recently filed pleadings (1.1); emails with AM and GT counsel regarding pending case administration matters (0.5).	Del Castillo, Joshua	1.60	872.00	6,510.00	WO	HD	TR
08/28/24	9748263	Review Grigsby Ninth Circuit documents (0.2).	Del Castillo, Joshua	0.20	109.00	6,619.00	WO	HD	TR
09/05/24	9758723	Review docket and emails with AM counsel and GT and SKR co-counsel regarding case administration matters (0.8); emails with Receiver's office (0.2).	Del Castillo, Joshua	1.00	545.00	7,164.00	WO	HD	TR
09/12/24	9766746	Prepare for and attend videoconference with Receiver and GT co-counsel (0.3); attention to case administration issues in anticipation of 9/16 status conference (0.5).	Del Castillo, Joshua	0.80	436.00	7,600.00	WO	HD	TR
09/16/24	9771199	Prepare for and attend status conference (0.3).	Del Castillo, Joshua	0.30	163.50	7,763.50	WO	HD	TR
09/23/24	9778138	Review recent filings, including motion to compel reply (0.5); emails and confer with AM counsel regarding same (0.5).	Del Castillo, Joshua	1.00	545.00	8,308.50	WO	HD	TR
09/26/24	9782656	Prepare for and videoconference with Receiver and GT co-counsel regarding case administration matters (0.4); emails with M. Pham regarding pending deadlines (0.2); review pleadings (0.2).	Del Castillo, Joshua	0.80	436.00	8,744.50	WO	HD	TR

Disbursements for Matter 392775.00002 (General Receivership)

11/12/24 09:34:44 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Trans Date	Index	Type	Quantity	Amt	WO	HD	TR	_____
07/01/24	2890766	EDISC – CS Disco, Inc. - Monthly Hosting for July 2024	0.00	257.31				_____
07/08/24	2900001	DCSRCH – Document Search - PACER - Usage 2nd QTR	0.00	3.00	WO	HD	TR	_____
07/17/24	2895744	POS – Process of Service - Nationwide Legal LLC - Mutual of Omaha Bank SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	301.60	WO	HD	TR	_____
07/17/24	2895745	POS – Process of Service - Nationwide Legal LLC - Forethought Life Insurance Company SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	171.60	WO	HD	TR	_____
07/17/24	2895746	POS – Process of Service - Nationwide Legal LLC - America First Credit Union SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	199.80	WO	HD	TR	_____
07/17/24	2895748	POS – Process of Service - Nationwide Legal LLC - Bank of America, National Association SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	176.20	WO	HD	TR	_____
07/19/24	2895747	POS – Process of Service - Nationwide Legal LLC - Mutual of Omaha Bank SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	301.60	WO	HD	TR	_____
07/22/24	2894403	COURT – Other Court Charges - Matt Pham - SECURE-SHARE.COM - Download documents produced by CNB in response to a subpoena served by the Receiver.	0.00	72.00	WO	HD	TR	_____
08/01/24	2895046	POS – Nationwide Legal, LLC - Edward D. Jones & Co., L.P., SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	176.20	WO	HD	TR	_____
08/01/24	2895434	EDISC – CS Disco, Inc. - Monthly Hosting for August 2024	0.00	257.31	WO	HD	TR	_____
08/12/24	2893805	BW – Duplication - Black & White Copies	82.00	15.58	WO	HD	TR	_____
08/20/24	2894530	BW – Duplication - Black & White Copies	25.00	4.75	WO	HD	TR	_____

11/12/24 09:34:44 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

08/22/24	2894825	BW – Duplication - Black & White Copies	81.00	15.39	WO	HD	TR	_____
08/22/24	2894826	COLOR – Duplication - Color Copies	8.00	2.00	WO	HD	TR	_____
08/22/24	2895984	POST – Postage - RICOH - 1 CRR Large	0.00	10.45	WO	HD	TR	_____
08/23/24	2900208	POS – Process of Service - Nationwide Legal LLC - The Northern Trust Company, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	176.20	WO	HD	TR	_____
08/23/24	2900209	POS – Process of Service - Nationwide Legal LLC - Citibank, National Association c/o C T Corporation System Attn: Authorized Agent/Representative, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	301.60	WO	HD	TR	_____
08/23/24	2900210	POS – Process of Service - Nationwide Legal LLC - Zions Bancorporation, National Association c/o Corporation Service Company Attn: Authorized Agent/Representative, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	298.60	WO	HD	TR	_____
08/23/24	2900211	POS – Process of Service - Nationwide Legal LLC - Clark County Credit Union Attn: Matthew Kershaw, President/CEO (or Authorized Agent/Representative), SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	198.60	WO	HD	TR	_____
08/23/24	2900212	POS – Process of Service - Nationwide Legal LLC - Enterprise Bank & Trust c/o C T Corporation System Attn: Authorized Agent/Representative 701 S Carson Street, Suite 200, Carson City, NV 89701, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	298.60	WO	HD	TR	_____
09/01/24	2899459	EDISC – CS Disco, Inc. - Monthly Hosting for September 2024	0.00	257.31	WO	HD	TR	_____
09/04/24	2897107	DCSRCH – Citibank NA - Research	0.00	161.50	WO	HD	TR	_____
09/06/24	2904269	COURT – Other Court Charges - Matt Pham - ZIONS	0.00	48.00	WO	HD	TR	_____

11/12/24 09:34:44 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

SUBPOENA RECORDS - Payment for document production.

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.30	545.00	708.50
001842	Del Castillo, Joshua	14.50	545.00	7,902.50
002510	Pham, Matt D.	0.30	445.00	133.50
		16.10		\$8,744.50
Subtotal Fees				\$8,744.50
Discount				0.00
Total Fees				8,744.50
Total Disbursements				3,705.20

Attorney Billing Instructions

(<input type="checkbox"/>)	BILL ALL	(<input type="checkbox"/>)	Hold
(<input type="checkbox"/>)	BILL FEES ONLY	(<input type="checkbox"/>)	Write Off
(<input type="checkbox"/>)	BILL COST ONLY	(<input type="checkbox"/>)	Transfer All

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 11/01/24

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	18,592.53	18,291.00	301.53	64,427.27	51,356.00	13,071.27	278,197.35	241,782.00	36,415.35
Unbilled Adj	0.00	0.00	0.00	163.76	163.76	0.00	2,808.94	2,414.96	393.98
Billed	22,185.24	17,474.76	4,710.48	66,024.31	48,727.26	17,297.05	221,402.38	221,402.38	32,710.15
Collected	22,185.24	17,474.76	4,710.48	66,024.31	48,727.26	17,297.05	254,112.53	221,402.38	32,710.15
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP Balance	22,626.59	18,291.00	4,335.59						
AR Balance Unalloc Payment	0.00	0.00	0.00						

11/12/24 09:34:44 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Client Trust **0.00**
Balance

Billing Address

Winkler, Geoff - Receiver for J&J Consulting Services, Inc.; J and J Purchasing
LLC; The Judd Irrevocable Trust; BJ Holdings LLC
Geoff B. Winkler
American Fiduciary Services LLC
715 NW Hoyt Street, Suite 4364
Portland, OR 97208

11/12/24 09:34:46 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Joshua
 Matter #: 392775.00003
 Client Name: Winkler, Geoff - Receiver for J&J Consul
 Date of Last Billing: 09/20/24
 Matter Name: Asset Recovery & Management
 Proforma Number: 1301285
 Client/Matter Joint Group # 392775.1
 Client Matter Number:

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	WO	HD	Circle Action	TR	
07/17/24	9698278	Emails with Receiver's office and follow-up regarding asset turnover matters (0.6).	Del Castillo, Joshua	0.60	327.00	327.00	WO	HD	TR		
07/22/24	9702422	Review correspondence and materials transmitted by J. McGraw in connection with pending and contemplated asset recovery matters (1.1); emails regarding same (0.2); confer with M. Pham regarding same (0.3).	Del Castillo, Joshua	1.60	872.00	1,199.00	WO	HD	TR		
07/23/24	9704908	Review documents and confer with M. Pham regarding insurance policy turnover issues (1.0).	Del Castillo, Joshua	1.00	545.00	1,744.00	WO	HD	TR		
07/24/24	9705982	Review insurance company productions and correspondence from Receiver's office (0.5); teleconferences with Prudential and Mass Mutual in attempt to confer with general counsel's office (0.7).	Del Castillo, Joshua	1.20	654.00	2,398.00	WO	HD	TR		
07/31/24	9714504	Attention to insurance policy recovery issues and emails with Receiver's office regarding same (0.3).	Del Castillo, Joshua	0.30	163.50	2,561.50	WO	HD	TR		

11/12/24 09:34:46 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	WO	Circle	Action
							HD	HD	TR
08/01/24	9719135	Review and respond to inquiries from Receiver's office regarding Prudential insurance policies (0.2); calls to Prudential (0.5); review document production in connection with same (0.5).	Del Castillo, Joshua	1.20	654.00	3,215.50	WO	HD	TR
08/02/24	9719137	Review documents transmitted by Receiver's office in connection with insurance policy recovery efforts and emails regarding same (1.3).	Del Castillo, Joshua	1.30	708.50	3,924.00	WO	HD	TR
08/06/24	9722849	Follow-up calls to Prudential regarding pending turnover request (0.5); confer regarding prospective demand letter to Prudential counsel (0.5).	Del Castillo, Joshua	1.00	545.00	4,469.00	WO	HD	TR
08/08/24	9725069	Review additional documents and attention to insurance turnover demands (0.8); telephone calls to Prudential representatives (0.8); emails to Receiver's office (0.3); follow-up to Mass Mutual (0.2).	Del Castillo, Joshua	2.10	1,144.50	5,613.50	WO	HD	TR
08/09/24	9726241	Review voicemails from Prudential (0.2); legal analysis of turnover question raised by Prudential and Receiver (1.4); prepare follow-up demand letter to Prudential (0.3); prepare demand letter to Mass Mutual and confer with M. Pham regarding same (0.4); emails with AM counsel regarding outstanding asset recovery matters (0.5); prepare update regarding same (0.3).	Del Castillo, Joshua	3.10	1,689.50	7,303.00	WO	HD	TR
08/10/24	9728002	Legal analysis regarding injury to surrender balance from continued insurer loan interest application and prepare inquiry to AM team regarding same (1.8).	Del Castillo, Joshua	1.80	981.00	8,284.00	WO	HD	TR

11/12/24 09:34:46 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/12/24	9729345	Revise and transmit demand letters (0.9); follow-up emails to AM counsel and Receiver's office regarding same (0.4); confer with M. Pham regarding same (0.3).	Del Castillo, Joshua	1.60	872.00	9,156.00	WO	HD	TR	
08/13/24	9730382	Emails with Receiver's office regarding policy surrender value turnovers (0.2); confer with M. Pham regarding same (0.3); review documents produced by additional insurer (0.9); emails to J. McGraw (0.4).	Del Castillo, Joshua	1.80	981.00	10,137.00	WO	HD	TR	
08/16/24	9734093	Review documents produced by Forethought Ins/Global Alliance and correspondence from J. McGraw regarding same (1.2); prepare demand letter to Forethought (0.5); prepare notes for discussion regarding outstanding asset recovery matter (0.8).	Del Castillo, Joshua	2.50	1,362.50	11,499.50	WO	HD	TR	
08/23/24	9741575	Attention to follow-up demands to insurers (0.5); emails to M. Pham and Receiver's office regarding same (0.2); review documents in connection with same (0.2); calls to insurers regarding same (0.7).	Del Castillo, Joshua	1.60	872.00	12,371.50	WO	HD	TR	
09/03/24	9755938	Review and respond to correspondence from Mass Mutual legal department and attention to related turnover issues (0.7); follow-up emails to AM counsel and Receiver's office (0.5); analysis of insurer documents regarding withdrawal penalties (0.9).	Del Castillo, Joshua	2.10	1,144.50	13,516.00	WO	HD	TR	
09/04/24	9757686	Emails with Receiver's office, SEC, and Forethought Insurance regarding turnover	Del Castillo, Joshua	0.50	272.50	13,788.50	WO	HD	TR	

11/12/24 09:34:46 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered issues (0.5).	Timekeeper	Hours	Fees	Sum	WO	HD	TR	
09/05/24	9758570	Review and respond to insurer correspondence regarding pending turnover requests (0.5).	Del Castillo, Joshua	0.50	272.50	14,061.00	WO	HD	TR	
09/10/24	9764231	Emails with insurer representatives (0.7); attention to related asset turnover requests (0.6).	Del Castillo, Joshua	1.30	708.50	14,769.50	WO	HD	TR	
09/11/24	9765052	Emails with insurer representatives regarding turnovers (0.5); follow-up internal AM emails (0.3); analysis of issue raised by Mass Mutual regarding turnover (1.0).	Del Castillo, Joshua	1.80	981.00	15,750.50	WO	HD	TR	
09/12/24	9767042	Review and respond to insurer correspondence regarding turnovers (0.5); prepare inquiry to J. Kassan regarding related tax inquiry (0.1).	Del Castillo, Joshua	0.60	327.00	16,077.50	WO	HD	TR	
09/12/24	9767843	Research/analysis of life insurance issues and taxes on turnover of policy sums, alternative approaches to turnover, follow-up (.6). Several emails with counsel, tax counsel as to strategy issues (.2).	Zaro, David	0.80	436.00	16,513.50	WO	HD	TR	
09/16/24	9770516	Prepare follow-up letter to Forethought Insurance and transmit (0.3); review materials and information transmitted by Prudential Insurance in connection with pending turnover request (0.5).	Del Castillo, Joshua	0.80	436.00	16,949.50	WO	HD	TR	
09/17/24	9772098	Emails with insurer counsel and Receiver's office regarding anticipated turnovers (0.5).	Del Castillo, Joshua	0.50	272.50	17,222.00	WO	HD	TR	

11/12/24 09:34:46 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	WO	Circle	Action
							HD	TR	
09/18/24	9773569	Review new correspondence and documents transmitted by Forethought Insurance and attention to issues regarding same (0.8); review Prudential emails (0.2); review materials forwarded by Receiver's office in connection with Prudential demand (0.2).	Del Castillo, Joshua	1.20	654.00	17,876.00	WO	HD	TR
09/19/24	9775655	Review materials forwarded by counsel for Forethought and confer regarding same (0.5); analysis of turnover issues (0.7).	Del Castillo, Joshua	1.20	654.00	18,530.00	WO	HD	TR
09/20/24	9775643	Review correspondence and materials transmitted by insurers in connection with pending turnover requests (0.5); confer with AM counsel regarding same (0.3).	Del Castillo, Joshua	0.80	436.00	18,966.00	WO	HD	TR
09/24/24	9780080	Emails with Receiver's office and confer with M. Pham regarding Prudential failure to comply with prior turnover instructions and requests (0.5); attempt to log in to Prudential production, unsuccessfully, despite Prudential assurances (0.2); analysis of issues for contemplated OSC (0.4).	Del Castillo, Joshua	1.10	599.50	19,565.50	WO	HD	TR
09/24/24	9781931	Analysis of several emails concerning recovery of the life insurance proceeds and tax issues, follow-up email response as to strategy.	Zaro, David	0.90	490.50	20,056.00	WO	HD	TR

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.70	545.00	926.50

11/12/24 09:34:46 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Proforma Summary**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	35.10	545.00	19,129.50
		36.80		\$20,056.00
Subtotal Fees				\$20,056.00
Discount				0.00
Total Fees				20,056.00
Total Disbursements				0.00

Attorney Billing Instructions

BILL ALL Hold
 BILL FEES ONLY Write Off
 BILL COST ONLY Transfer All

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 11/01/24

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	29,196.50	29,196.50	0.00	70,055.50	70,055.50	0.00	262,048.00	262,048.00	0.00
Unbilled Adj	0.00	0.00	0.00	1,084.50	1,084.50	0.00	5,952.89	5,907.57	45.32
Billed	31,564.50	31,564.50	0.00	40,701.00	40,701.00	0.00	227,275.07	227,275.07	0.00
Collected	31,564.50	31,564.50	0.00	40,701.00	40,701.00	0.00	227,275.07	227,275.07	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
 <i>WIP</i>	 <i>Total</i>	 <i>Fees</i>	 <i>Costs</i>						
	<i>29,196.50</i>	<i>29,196.50</i>	<i>0.00</i>						
<i>Balance</i>									
<i>AR Balance</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>						
<i>Unalloc</i>									
<i>Payment</i>									
<i>Client Trust</i>									
<i>Balance</i>	<i>0.00</i>								

11/12/24 09:34:46 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Billing Address

Winkler, Geoff - Receiver for J&J Consulting Services, Inc.; J and J Purchasing
LLC; The Judd Irrevocable Trust; BJ Holdings LLC
Geoff B. Winkler
American Fiduciary Services LLC
715 NW Hoyt Street, Suite 4364
Portland, OR 97208

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Joshua
 Matter #: 392775.00004
 Client Name: Winkler, Geoff - Receiver for J&J Consul
 Date of Last Billing: 09/20/24
 Matter Name: Investigation & Reporting
 Proforma Number: 1301285
 Client/Matter Joint Group # 392775.1
 Client Matter Number:

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	WO	HD	Circle Action	TR	
07/01/24	9680714	Review and assemble documents in connection with interim report (0.5); review and respond to correspondence from Receiver's office regarding same (0.1); confer with M. Pham regarding status of outstanding discovery matters (0.3); follow-up emails regarding same (0.2).	Del Castillo, Joshua	1.10	599.50	599.50					
07/02/24	9683221	Emails with AM personnel regarding discovery initiated or completed during reporting period and attention to issues regarding same, including in connection with subpoenas and interim report (1.0).	Del Castillo, Joshua	1.00	545.00	1,144.50	WO	HD	TR		
07/02/24	9687237	Review of Wells Fargo's recent production and email correspondence with client's team regarding same	Pham, Matt D.	0.40	178.00	1,322.50	WO	HD	TR		
07/09/24	9694941	Email correspondence with Golden State Bank regarding subpoena and email correspondence with client's team regarding same (0.3); Email correspondence with client's team regarding update on Wells Fargo production (0.2)	Pham, Matt D.	0.50	222.50	1,545.00	WO	HD	TR		

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/10/24	9689933	Confer with M. Pham, review notes and documents, and prepare revised interim report excerpts for Receiver and transmit to same (0.6).	Del Castillo, Joshua	0.60	327.00	1,872.00	WO	HD	TR	_____
07/11/24	9690896	Confer with M. Pham regarding status of Mass Mutual production and other subpoenas and prepare update to J. McGraw regarding same (0.5); review and respond to inquiries regarding same (0.2).	Del Castillo, Joshua	0.70	381.50	2,253.50	WO	HD	TR	_____
07/11/24	9694977	Email correspondence with client's team regarding outstanding subpoena requests (0.2); review of Mass Mutual document production and email correspondence with Josh McGraw regarding same (0.3).	Pham, Matt D.	0.50	222.50	2,476.00	WO	HD	TR	_____
07/12/24	9692074	Review and respond to correspondence from Receiver's office, special litigation counsel, and M. Pham regarding Wells Fargo production issues (0.4) attention to issues regarding outstanding subpoenas (0.2).	Del Castillo, Joshua	0.60	327.00	2,803.00	WO	HD	TR	_____
07/12/24	9695009	Continue preparing additional subpoenas to financial institutions and insurer	Pham, Matt D.	2.30	1,023.50	3,826.50	WO	HD	TR	_____
07/15/24	9694101	Review and respond to emails from M. Pham and special litigation counsel regarding discovery issues (0.5); review pleadings transmitted by special litigation counsel (0.4); follow-up discussions regarding same (0.5).	Del Castillo, Joshua	1.40	763.00	4,589.50	WO	HD	TR	_____

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)											
Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	WO	Circle	Action	HD	TR
07/15/24	9703373	Review and analyze special litigation counsel's requests for production to Wells Fargo	Pham, Matt D.	0.30	133.50	4,723.00					
07/16/24	9698256	Emails and teleconferences with M. Pham regarding pending discovery and Wells Fargo production issues (0.6); analysis of issues raised by same (0.5); review and respond to correspondence from special litigation counsel in connection with same (0.3).	Del Castillo, Joshua	1.40	763.00	5,486.00	WO	HD	TR		
07/16/24	9703383	Virtually meet with Grace Radke and Marcelo Diaz-Cortes regarding Wells Fargo production issues (0.5); Review transactional or account information from client's team and continue preparing additional subpoenas to financial institutions (1.4)	Pham, Matt D.	1.90	845.50	6,331.50	WO	HD	TR		
07/17/24	9703393	Revise and finalize four document subpoenas (1.1); Make revision to subpoena to America First Credit Union (0.2); Review information from client's team and prepare new subpoena to Edward Jones (0.5)	Pham, Matt D.	1.80	801.00	7,132.50	WO	HD	TR		
07/18/24	9698308	Emails with receivership team and attention to case administration matters (0.4).	Del Castillo, Joshua	0.40	218.00	7,350.50	WO	HD	TR		
07/18/24	9703404	Review SchoolsFirst production and email correspondence with Grace Radke regarding that production	Pham, Matt D.	0.10	44.50	7,395.00	WO	HD	TR		
07/19/24	9703414	Review of Wells Fargo's latest production and email correspondence with Wells	Pham, Matt D.	0.30	133.50	7,528.50	WO	HD	TR		

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		Fargo's counsel and with client's team regarding same								
07/22/24	9711259	Review notes from client's team regarding outstanding issues with US Bank prior to call (0.3); Phone call with US Bank's counsel regarding outstanding document production issues (0.2)	Pham, Matt D.	0.50	222.50	7,751.00	WO	HD	TR	_____
07/23/24	9711263	Review of new document productions from Bank of America, City National Bank, and JP Morgan Chase and email correspondence with client's team regarding same	Pham, Matt D.	1.00	445.00	8,196.00	WO	HD	TR	_____
07/24/24	9706016	Confer with M. Pham regarding WF discovery issues and review and respond to follow-up correspondence regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	8,468.50	WO	HD	TR	_____
07/24/24	9711274	Virtually meet with Wells Fargo's counsel regarding outstanding document production issues (0.4); Email correspondence with client's team regarding update on Wells Fargo productions (0.6)	Pham, Matt D.	1.00	445.00	8,913.50	WO	HD	TR	_____
07/25/24	9706948	Confer with M. Pham regarding WF discovery matters (0.2); review emails from Receiver's office and follow-up regarding same (0.2).	Del Castillo, Joshua	0.40	218.00	9,131.50	WO	HD	TR	_____
07/25/24	9711278	Email correspondence with client's team regarding Wells Fargo-related issues (0.2); Email correspondence with Wells Fargo's counsel regarding client's updated spreadsheet re missing accounts and	Pham, Matt D.	0.40	178.00	9,309.50	WO	HD	TR	_____

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)										
Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	WO	HD	TR	Circle Action
07/26/24	9708030	Review emails and confer with M. Pham regarding WF production issues (0.3).	Del Castillo, Joshua	0.30	163.50	9,473.00	WO	HD	TR	_____
07/26/24	9711297	Prepare additional subpoenas to US Bank, US Bancorp Investment, and Wells Fargo	Pham, Matt D.	1.10	489.50	9,962.50	WO	HD	TR	_____
07/29/24	9714253	Review email from Grace Radke regarding Wells Fargo account and review and analyze Wells Fargo's production relating to such account	Pham, Matt D.	0.40	178.00	10,140.50	WO	HD	TR	_____
07/30/24	9713420	Review and respond to inquiry from Receiver regarding SEC subpoenas and confer with AM counsel regarding same (0.3).	Del Castillo, Joshua	0.30	163.50	10,304.00	WO	HD	TR	_____
07/31/24	9714589	Attention to outstanding discovery issues and emails with Receiver's office and AM counsel regarding same (0.6).	Del Castillo, Joshua	0.60	327.00	10,631.00	WO	HD	TR	_____
07/31/24	9717135	Review of document productions from First America Credit Union and Forethought Life Insurance, and email correspondence with client's team regarding same (0.4); Continue preparing new subpoenas to US Bank and US Bancorp Investment and draft follow-up request to US Bank's counsel regarding outstanding items from production (1.3); Continue preparing new subpoena to Wells Fargo and draft follow-up request to Wells Fargo's counsel regarding outstanding items (0.6); Email correspondence with client's team regarding new productions and requests made to	Pham, Matt D.	2.50	1,112.50	11,743.50	WO	HD	TR	_____

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)										
Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	WO	HD	TR	Action
08/02/24	9721544	Review of new document productions from Charles Schwab and First Citizens Bank financial institutions (0.2)	Pham, Matt D.	0.30	133.50	11,877.00	WO	HD	TR	_____
08/06/24	9728911	Phone call with Wells Fargo's counsel regarding update on productions	Pham, Matt D.	0.20	89.00	11,966.00	WO	HD	TR	_____
08/07/24	9723834	Review and respond to email from Receiver's office regarding WF document production issues (0.1); review notes regarding same (0.2); confer with M. Pham regarding same (0.2); prepare follow-up inquiry to bank counsel regarding pending document requests (0.7); review materials in connection with insurer productions and follow-up requests (0.6).	Del Castillo, Joshua	1.80	981.00	12,947.00	WO	HD	TR	_____
08/07/24	9728917	Review of latest productions from Bank of America and JPMorgan Chase Bank (0.4); Email correspondence with client regarding latest update from Wells Fargo's counsel on outstanding productions (0.7)	Pham, Matt D.	1.10	489.50	13,436.50	WO	HD	TR	_____
08/08/24	9728928	Review of latest production from JPMorgan Chase Bank	Pham, Matt D.	0.20	89.00	13,525.50	WO	HD	TR	_____
08/09/24	9728929	Review and analyze various emails from client's team regarding outstanding subpoena-related requests and begin preparing appropriate correspondence relating thereto	Pham, Matt D.	0.60	267.00	13,792.50	WO	HD	TR	_____
08/12/24	9736974	Email correspondence with client's team regarding Northern Trust outstanding requests	Pham, Matt D.	0.20	89.00	13,881.50	WO	HD	TR	_____

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/13/24	9736975	Review of Wells Fargo's latest document production (0.2); Phone call with US Bank's counsel regarding update on supplemental productions (0.1); Email correspondence with client's team regarding Wells Fargo's latest production (0.2)	Pham, Matt D.	0.50	222.50	14,104.00	WO	HD	TR	_____
08/14/24	9732171	Review and respond to inquiries from Receiver's office regarding Wells Fargo production status (0.2); review Wells Fargo subpoena objections (0.2); review notes regarding prior discovery discussions with Wells Fargo and prepare notes for discussion (0.9); confer with AM counsel regarding expediting remaining discovery (0.5).	Del Castillo, Joshua	1.80	981.00	15,085.00	WO	HD	TR	_____
08/15/24	9736991	Email correspondence with client's team regarding Bank of America's prior production	Pham, Matt D.	0.20	89.00	15,174.00	WO	HD	TR	_____
08/22/24	9744641	Review of document productions from Edward Jones and First Citizens Bank (0.3); Prepare six additional subpoenas to six financial institutions (4.1)	Pham, Matt D.	4.40	1,958.00	17,132.00	WO	HD	TR	_____
08/23/24	9742025	Review SEC subpoena and correspondence regarding same (0.2); attention to outstanding discovery matters (0.9); review and respond to emails from Receiver's office and M. Pham regarding same (0.4).	Del Castillo, Joshua	1.50	817.50	17,949.50	WO	HD	TR	_____
08/23/24	9744646	Email correspondence with Wells Fargo's counsel regarding forthcoming document	Pham, Matt D.	0.40	178.00	18,127.50	WO	HD	TR	_____

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		production (0.2); Email correspondence with client's team regarding latest updates on Wells Fargo and US Bank document productions (0.1); Email correspondence with US Bank's counsel regarding additional subpoena (0.1)								
08/26/24	9744656	Confer with M. Pham regarding Wells Fargo discovery issues (0.3); emails to AM and WF counsel regarding same (0.3).	Del Castillo, Joshua	0.60	327.00	18,454.50	WO	HD	TR	_____
08/26/24	9753919	Phone call with Wells Fargo's counsel regarding update on document production (0.1); Email correspondence with Grace Radke regarding update on Wells Fargo's document production (0.2)	Pham, Matt D.	0.30	133.50	18,588.00	WO	HD	TR	_____
08/27/24	9747202	Review WF production summary transmitted by Receiver's office and confer with M. Pham regarding same (0.4); review and respond to correspondence from Receiver regarding productions to third party (0.3).	Del Castillo, Joshua	0.70	381.50	18,969.50	WO	HD	TR	_____
08/28/24	9747525	Follow-up emails to Receiver's office and AM team regarding pending discovery issues and status of WF and US Bank productions (0.5).	Del Castillo, Joshua	0.50	272.50	19,242.00	WO	HD	TR	_____
09/04/24	9757989	Review and confer regarding inquiry from Receiver's office regarding Wells Fargo production (0.5); follow-up emails regarding same (0.3).	Del Castillo, Joshua	0.80	436.00	19,678.00	WO	HD	TR	_____
09/05/24	9758563	Review inquiries from Receiver's office regarding Wells Fargo and other bank	Del Castillo, Joshua	0.60	327.00	20,005.00	WO	HD	TR	_____

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		discovery (0.1); confer with M. Pham (0.2); review correspondence from bank counsel (0.3).								
09/05/24	9762560	Email correspondence with Wells Fargo's counsel regarding latest document production (0.2); Cursory review of document productions recently produced by Wells Fargo, Bank of America, Citibank, and Clark County Credit Union (1.3)	Pham, Matt D.	1.50	667.50	20,672.50	WO	HD	TR	_____
09/09/24	9763023	Emails with Receiver's office and AM counsel regarding pending and outstanding discovery issues (0.4).	Del Castillo, Joshua	0.40	218.00	20,890.50	WO	HD	TR	_____
09/10/24	9766582	Review several emails concerning the accounting, subpoenas, and outstanding accounting issues.	Zaro, David	0.40	218.00	21,108.50	WO	HD	TR	_____
09/10/24	9769274	Email correspondence with client's team regarding updates on Wells Fargo and US Bank document productions	Pham, Matt D.	0.20	89.00	21,197.50	WO	HD	TR	_____
09/13/24	9767723	Emails with M. Pham regarding recent US Bank and WF production (0.2); attention to issues regarding same (0.2); review materials regarding real property (0.3).	Del Castillo, Joshua	0.70	381.50	21,579.00	WO	HD	TR	_____
09/13/24	9769305	Confer with Josh del Castillo regarding outstanding document productions from banks (0.2); Cursory review of document productions from US Bank, US Bancorp Investment, and Enterprise Bank & Trust (1.0)	Pham, Matt D.	1.20	534.00	22,113.00	WO	HD	TR	_____

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)										
Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
							WO	HD	TR	
09/18/24	9773570	Review and respond to correspondence regarding outstanding discovery issues (0.3); emails and confer with M. Pham regarding same (0.2).	Del Castillo, Joshua	0.50	272.50	22,385.50	WO	HD	TR	
09/18/24	9775597	Several conference with counsel related to the outstanding subpoena requests and accounting.	Zaro, David	0.40	218.00	22,603.50	WO	HD	TR	
09/20/24	9775642	Attention to outstanding discovery matters relating to WF and US Bank (0.5); review correspondence from Receiver's office regarding same (0.2).	Del Castillo, Joshua	0.70	381.50	22,985.00	WO	HD	TR	
09/23/24	9777637	Review and respond to correspondence regarding pending discovery demands to Bank of America and Wells Fargo and confer with M. Pham regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	23,257.50	WO	HD	TR	
09/24/24	9787729	Email correspondence with Grace Radke regarding update on subpoenas (0.2); Begin preparing follow-up correspondence and additional subpoenas to various financial institutions (0.7)	Pham, Matt D.	0.90	400.50	23,658.00	WO	HD	TR	
09/27/24	9787756	Continue preparing follow-up correspondence and additional subpoenas to various financial institutions	Pham, Matt D.	2.70	1,201.50	24,859.50	WO	HD	TR	
09/30/24	9787681	Confer with M. Pham regarding status of discussions with WF counsel (0.2); review and respond to email from Receiver's office regarding interim report and attention to issues regarding same (0.3).	Del Castillo, Joshua	0.50	272.50	25,132.00	WO	HD	TR	

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle WO	HD	Action TR	
09/30/24	9791162	Work with counsel on the outstanding subpoenas related to bank records, advice to counsel as to strategy (.4). Conference with Receiver counsel related to the accounting, scope and missing records (.2).	Zaro, David	0.60	327.00	25,459.00				

Proforma Summary**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.40	545.00	763.00
001842	Del Castillo, Joshua	20.90	545.00	11,390.50
002510	Pham, Matt D.	29.90	445.00	13,305.50
		52.20		\$25,459.00
Subtotal Fees				\$25,459.00
Discount				0.00
Total Fees				25,459.00
Total Disbursements				0.00

Attorney Billing Instructions

() BILL ALL	() Hold
() BILL FEES ONLY	() Write Off
() BILL COST ONLY	() Transfer All

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 11/01/24

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	40,212.50	40,212.50	0.00	112,217.50	112,217.50	0.00	358,824.00	358,824.00	0.00
Unbilled Adj	0.00	0.00	0.00	712.30	712.30	0.00	6,092.50	6,092.50	0.00

11/12/24 09:34:48 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Billed	32,878.00	32,878.00	0.00	125,639.50	125,639.50	0.00	312,697.00	312,697.00	0.00
Collected	32,878.00	32,878.00	0.00	125,639.50	125,639.50	0.00	312,697.00	312,697.00	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	Fees	Costs						
<i>WIP</i>	40,212.50	40,212.50	0.00						
<i>Balance</i>									
<i>AR Balance</i>	0.00	0.00	0.00						
<i>Unalloc</i>	0.00								
<i>Payment</i>									
<i>Client Trust</i>	0.00								
<i>Balance</i>									

Billing Address

Winkler, Geoff - Receiver for J&J Consulting Services, Inc.; J and J Purchasing
 LLC; The Judd Irrevocable Trust; BJ Holdings LLC
 Geoff B. Winkler
 American Fiduciary Services LLC
 715 NW Hoyt Street, Suite 4364
 Portland, OR 97208

11/12/24 09:34:49 PROFORMA STATEMENT FOR MATTER 392775.00006 (Winkler, Geoff - Receiver for J&J Consul) (Sale, Disposition &Transfer of Assets)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Joshua
 Matter #: 392775.00006
 Client Name: Winkler, Geoff - Receiver for J&J Consul
 Date of Last Billing: 09/20/24
 Matter Name: Sale, Disposition &Transfer of Assets
 Proforma Number: 1301285
 Client/Matter Joint Group # 392775.1
 Client Matter Number:

Fees for Matter 392775.00006.(Sale, Disposition &Transfer of Assets)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	WO	HD	TR	
09/13/24	9767724	Review stipulation (0.1); review lis pendens materials (0.2); attention to issues regarding outstanding liens (0.4).	Del Castillo, Joshua	0.70	381.50	381.50						

Proforma Summary**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	0.70	545.00	381.50
		0.70		\$381.50
Subtotal Fees				\$381.50
Discount				0.00
Total Fees				381.50
Total Disbursements				0.00

Attorney Billing Instructions

() BILL ALL	() Hold
() BILL FEES ONLY	() Write Off
() BILL COST ONLY	() Transfer All

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

11/12/24 09:34:49 PROFORMA STATEMENT FOR MATTER 392775.00006 (Winkler, Geoff - Receiver for J&J Consul) (Sale, Disposition &Transfer of Assets)

Account Summary – As Of 11/01/24

	Fiscal YTD		Calendar YTD			LTD		
Worked	Total 381.50	Fees 381.50	Disb. 0.00	Total 4,790.50	Fees 4,790.50	Disb. 0.00	Total 157,494.00	Fees 157,494.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	782.30	780.80
Billed	3,815.00	3,815.00	0.00	5,717.00	5,717.00	0.00	156,331.70	156,331.70
Collected	3,815.00	3,815.00	0.00	5,717.00	5,717.00	0.00	156,331.70	156,331.70
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
 <i>WIP</i>	 Total 381.50	 Fees 381.50	 Costs 0.00					
<i>Balance</i>								
<i>AR Balance</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>					
<i>Unalloc</i>	<i>0.00</i>							
<i>Payment</i>								
<i>Client Trust</i>	<i>0.00</i>							
<i>Balance</i>								

Billing Address

Winkler, Geoff - Receiver for J&J Consulting Services, Inc.; J and J Purchasing
LLC; The Judd Irrevocable Trust; BJ Holdings LLC

Geoff B. Winkler
American Fiduciary Services LLC
715 NW Hoyt Street, Suite 4364
Portland, OR 97208

11/12/24 09:34:50 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Joshua
 Matter #: 392775.00008
 Client Name: Winkler, Geoff - Receiver for J&J Consul
 Date of Last Billing: 09/20/24
 Proforma Number: 1301285
 Matter Name: Claims & Distribution
 Client/Matter Joint Group # 392775.1
 Client Matter Number:

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	WO	HD	TR	
07/23/24	9711269	Phone call with petitioning creditors' counsel regarding timing for Receiver's claims process	Pham, Matt D.	0.10	44.50	44.50						

Proforma Summary**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
002510	Pham, Matt D.	0.10	445.00	44.50
		0.10		\$44.50
Subtotal Fees				\$44.50
Discount				0.00
Total Fees				44.50
Total Disbursements				0.00

Attorney Billing Instructions

() BILL ALL	() Hold
() BILL FEES ONLY	() Write Off
() BILL COST ONLY	() Transfer All

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

11/12/24 09:34:50 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Account Summary – As Of 11/01/24

	Fiscal YTD		Calendar YTD			LTD		
Worked	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees
	44.50	44.50	0.00	589.50	589.50	0.00	1,134.50	1,134.50
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	545.00	545.00	0.00	545.00	545.00	0.00	1,090.00	1,090.00
Collected	545.00	545.00	0.00	545.00	545.00	0.00	1,090.00	1,090.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
 <i>WIP</i>	<i>Total</i>	<i>Fees</i>	<i>Costs</i>					
	44.50	44.50	0.00					
 <i>Balance</i>								
<i>AR Balance</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>					
<i>Unalloc</i>	<i>0.00</i>							
<i>Payment</i>								
<i>Client Trust</i>	<i>0.00</i>							
<i>Balance</i>								

Billing Address

Winkler, Geoff - Receiver for J&J Consulting Services, Inc.; J and J Purchasing
LLC; The Judd Irrevocable Trust; BJ Holdings LLC

Geoff B. Winkler
American Fiduciary Services LLC
715 NW Hoyt Street, Suite 4364
Portland, OR 97208

EXHIBIT B

EXHIBIT B

American Financial Services
c/o Geoff Winkler
2300 West Sahara Avenue, Suite 822
Las Vegas, NV 89102
Receiver for J&J Consulting Services, Inc

LAWRENCE J SEMENZA, III, P.C.
dba SEMENZA RICKARD LAW
10161 Park Run Drive, Suite 150
Las Vegas, Nevada 89145
Telephone: (702) 835-6803
Facsimile: (702) 920-8669
Federal I.D. # 27-4465751

RE: Receiver in Nevada Actions

BILL THROUGH DATE 7/31/2024

Date	Employee	Description	Hours	Rate	Amount
7/15/2024	O Kelly	PROFESSIONAL FEES			
7/16/2024	J Rickard	Review e-mails re discovery requests/extension to respond to same	0.1	145.00	14.50
		Conference call with co-counsel in Wells Fargo action regarding motion for protective order; research regarding same; emailing regarding same	1.5	375.00	562.50
7/29/2024	J Rickard	Conference call regarding dispute concerning Receiver deposition	0.3	375.00	112.50
7/31/2024	O Kelly	Review order re motion for telephonic conference re rule 30b6 deposition (2:23-cv-00703-GMN-NJK Winkler v. Wells Fargo Bank N.A.) (0.1)	0.1	145.00	14.50
		Subtotal			704.00

Total Current Invoice

\$704.00

American Financial Services
 c/o Geoff Winkler
 2300 West Sahara Avenue, Suite 822
 Las Vegas, NV 89102
 Receiver for J&J Consulting Services, Inc

LAWRENCE J SEMENZA, III, P.C.
 dba SEMENZA RICKARD LAW
 10161 Park Run Drive, Suite 150
 Las Vegas, Nevada 89145
 Telephone: (702) 835-6803
 Facsimile: (702) 920-8669
 Federal I.D. # 27-4465751

Date 9/28/2024
 Invoice Number 7092-01_27
 Client Number 7092
 Matter Number 01

RE: Receiver in Nevada Actions

BILL THROUGH DATE 8/31/2024

Date	Employee	Description	Hours	Rate	Amount
8/2/2024	O Kelly	PROFESSIONAL FEES Review Wells Fargo Bank's notice of intent to serve subpoena duces tecum on the Bank of New York Mellon (2:23-cv-00529) (0.1)	0.1	145.00	14.50
8/6/2024	J Rickard	Review draft opposition to motion to compel 30b6 deposition in Wells Fargo action; emailing regarding same	0.8	375.00	300.00
8/9/2024	O Kelly	Finalize/file response to motion for status (0.7) (2:23-cv-00703-GMN-NJK)	0.7	145.00	101.50
8/9/2024	J Rickard	Review final draft response to motion for telephonic conference regarding Rule 30b6 deposition; finalize same	0.5	375.00	187.50
8/13/2024	O Kelly	Review order denying motion for telephonic status conference (2:23-cv-00703) (0.1)	0.1	145.00	14.50
8/21/2024	O Kelly	Review reply in support of motion to quash subpoenas (0.1) (2:23-cv-00703); add up time worked in July (0.1)	0.2	145.00	29.00
8/23/2024	O Kelly	Review order denying motion to quash subpoenas (2:23-cv-00703-GMN-NJK) (0.1)	0.1	145.00	14.50
		Subtotal			661.50

Total Current Invoice

\$661.50

American Financial Services
c/o Geoff Winkler
2300 West Sahara Avenue, Suite 822
Las Vegas, NV 89102
Receiver for J&J Consulting Services, Inc

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dba SEMENZA RICKARD LAW
10161 Park Run Drive, Suite 150
Las Vegas, Nevada 89145
Telephone: (702) 835-6803
Facsimile: (702) 920-8669
Federal I.D. # 27-4465751

RE: Receiver in Nevada Actions

BILL THROUGH DATE 9/30/2024

Date	Employee	Description	Hours	Rate	Amount
9/11/2024	O Kelly	PROFESSIONAL FEES Telephone call/e-mails with Holland & Hart re deposition of M Beasley (0.2) (2:23-cv-00703); review e-mails from client re Zoom link for M Beasley deposition (0.1) (2:23-cv-00703)	0.3	145.00	43.50
9/17/2024	O Kelly	Review minutes of status conference on 9/16/24 (2:22-cv-00612)	0.1	145.00	14.50
9/27/2024	O Kelly	Review e-mails from lead counsel re motion to compel filing (0.2) (22-cv-00612); review rules/procedures for filing under seal (0.3)(22-cv-00612);	0.5	145.00	72.50
		Subtotal			130.50

Total Current Invoice

\$130.50